

**EATON COUNTY BOARD OF COMMISSIONERS**

**SEPTEMBER 21, 2022**

**RESOLUTION TO APPROVE 2021/2022 BUDGET AMENDMENTS**

**Introduced by the Ways and Means Committee**

Commissioner Mulder moved the approval of the following resolutions. Seconded by Commissioner Pearl-Wright.

**WHEREAS**, the Eaton County 2021/2022 Appropriations Act of September 15, 2021 states that any amendment to increase a salary and/or a Capital Outlay line-item in excess of \$2,500.00 or any amendment to increase the total budget of any fund or department in excess of \$2,500.00 shall be amended by the Board of Commissioners, except that any amendment to decrease the General Fund Contingency shall be approved by the Board of Commissioners; and

**WHEREAS**, such amendments are needed in order to comply with the Uniform Budgeting and Accounting Act of 1978, P.A. 621.

**NOW, THEREFORE BE IT RESOLVED**, that the following budget amendments be approved and added to the 2021/2022 Eaton County Budget:

**SPECIAL REVENUE FUND**

**AMERICAN RESCUE PLAN.**

Increase	Federal Revenue	\$ 640,000
Increase	Transfer to Health Insurance Fund	\$ 515,000
Increase	Transfer to Workers Compensation Fund	\$ 125,000

To recognize \$140,000 of revenue previous allocated for employee protection and safety for COVID-19 health insurance costs and recognize and allocate \$500,000 additional revenue for additional COVID-19 health insurance costs (\$375,000) and workers compensation benefits paid for COVID-19 claims (\$125,000).

**INTERNAL SERVICE FUNDS**

Increase	Health Insurance Fund – 670	\$ 515,000
Increase	Retiree Health Insurance Fund – 676	\$ 300,000
Increase	Workers Compensation Fund – 677	\$ 125,000
Decrease	Unemployment Fund – 678	\$ 100,000
Decrease	Dental Insurance Fund - 680	\$ 200,000
Increase	Transfer from American Rescue Plan	\$ 640,000

To allocate transfer from American Rescue Plan for the costs associated with employee protection and safety related to COVID-19 and to rebalance the Unemployment and Dental Fund surplus reserve to the Retiree Health Fund for increased claims. Carried unanimously.